

Finance and Administration Cabinet STANDARD PROCEDURE		ISSUED BY: Department of Revenue; Disclosure
PROCEDURE # 6.2.5	SUBJECT: Requesting Tax Information	
EFFECTIVE DATE: 11/1/11		
CONTACT: Disclosure Office		LOCATION: State Office Bldg; Station #6 PHONE: 502-564-2551 or 502-564-2552

STATEMENT OF AUTHORITY

1. The Finance and Administration Cabinet's Standard Procedures Manual establishes standard mandatory internal procedures cabinet-wide. These procedures are established in accordance with the Secretary's statutory authority under KRS 42.014 and KRS 12.270 to establish the internal organization and functions of the Cabinet as necessary to perform the duties effectively.
2. The Standard Procedures Manual may only be revised in accordance with the process outlined in Standard Procedure #1.1 entitled: "Finance Standard Procedures and Manual".

I. PURPOSE

Pursuant to [KRS 131.190](#) and [IRC 6103](#), confidential state tax information shall be disclosed only through a formal exchange agreement executed through the Department of Revenue's (DOR) Disclosure Office. This procedure outlines the steps to be followed when requesting information from DOR.

II. PROCEDURE

A. DOR Employees Requesting Information for Use by the DOR

1. DOR employees having a business need for other agency information shall complete the Request for Return/Information ([Form SP7.602051](#)) (10A2000) in its entirety and submit it the Disclosure Office.
2. Upon approval, the Disclosure Office shall submit the official request for information to the other agency.

B. DOR Information Requested By Other Agencies

1. All requests for information from other agencies shall be referred to the Disclosure Office.
2. An authorized agent of an agency with an executed agreement shall submit Request for Return/Information form in its entirety to the Disclosure Office.
3. Depending upon the nature of the request, the Disclosure Office will:

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- a. provide authorization to appropriate DOR personnel to make the requested information available for review; or
- b. provide the requested information.

III. SECURITY OF INFORMATION

DOR requires that all confidential tax information and all outside agency confidential information shall be maintained by secure methods as established by the DOR.

1. Confidential information received through an Exchange of Information Agreement shall not be disclosed to anyone either inside or outside the DOR without a “need to know”, unless:
 - a. written authorization to do so is obtained from the Disclosure Office;
 - b. the Exchange of Information Agreement provides for the disclosure; or
 - c. a waiver exists from the taxpayer or the other agency authorizing disclosure of the information
2. In accordance with secure storage guidelines outlined in [Publication 1075 - Tax Information Security Guidelines](#), all federal hard copy information:
 - a. shall be stored in a locked cabinet or desk or inside a locked room when not being used; and
 - b. shall not be co-mingled with state tax information.
3. All outside agency information shall be kept in a desk or cabinet when not in use.

IV. DISCLOSURE OFFICE CONTACT

Contact the DOR's Disclosure Officer at:

*Department of Revenue
501 High Street
PO Box 1229, Station #6
Frankfort, KY. 40602-1229*

Telephone number: 502-564-2552 or 502-564-2551

Fax number: 502-564-9896

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V. DISCIPLINARY ACTION

Failure to adhere to the statutory requirements of [KRS 131.190](#) is punishable by those penalties found in [KRS 131.990](#), including reprimand, suspension or dismissal. If federal data or information is involved, federal penalties may also apply, including those pursuant to IRC 7213 (a)(2) and IRC 7431(2).

VI. FORMS

[Form SP7.602051](#): Request for Return/Information (10A2000)